WHAT IS CLAIMED IS:

- A production method of N-acylamino acid or a salt thereof, which comprises a step of reacting an amino acid or a salt thereof with a fatty acid halide under basic conditions in the presence of a phosphorus compound.
 - 2. The production method of claim 1, wherein the phosphorus compound is a reducing phosphorus compound.
- 10 3. The production method of claim 2, wherein the reducing phosphorus compound is selected from the group consisting of a phosphorous acid, a hypophosphorous acid and metal salts thereof.
- 15 4. The production method of claim 1, wherein the amount of the phosphorus compound to be added is 0.5-38 wt% of the amino acid or a salt thereof.
- 5. The production method of claim 1, wherein the amino acid is an acidic amino acid.
 - 6. The production method of claim 1, wherein the amino acid is glutamic acid or a sodium salt thereof.
- 7. A fragrance cosmetic toiletry product comprising N-acylamino acid or a salt thereof produced by the production method of claim 1.
- 8. A fragrance cosmetic toiletry product comprising N-acylamino acid or a salt thereof produced by the production method of claim 2.
- 9. A fragrance cosmetic toiletry product comprising N-acylamino acid or a salt thereof produced by the production method of claim 3.

10. A fragrance cosmetic toiletry product comprising N-acylamino acid or a salt thereof produced by the production method of claim 4.